



Office of the Chair

February 23, 2010

The Honourable Jim Bradley,
 Minister of Municipal Affairs and Housing
 777 Bay Street, 17th Floor
 Toronto, ON
 M5G 2E5

LEGISLATIVE SERVICES	
COPY TO:	FOR:
Chair	Committee
CAO	
Corporate Services	Council
Public Works	Marsh
Employee and Business Services	AS
Human Services	File
Human Services	
Peel Living	

Dear Minister:

As you know, Section 310 of the *Municipal Act* permits an upper tier municipality to delegate tax ratio-setting authority to its area-municipalities. The Council of the Regional Municipality of Peel has decided to delegate tax ratio-setting authority to the City of Mississauga, the City of Brampton and the Town of Caledon for purposes of 2010 taxation. All three area municipal Councils have accepted this delegation request by the February 28th delegation deadline.

Please find attached the Region of Peel's 2010 delegation by-law and the three area municipal council resolutions accepting delegation. I would also like to point out that Peel's delegation by-law contains a clear and concise apportionment plan to fairly distribute upper tier costs among the region's three area municipalities. This plan directs that all general and special upper tier tax levy requirements (except for waste management) be apportioned among Peel's area municipalities according to their relative shares of Current Value Assessment (CVA) for 2010 taxation. For apportionment purposes the CVA data is weighted by the tax ratios for each class of property. Waste management costs are apportioned based on relative lower-tier municipal household counts according to the assessment roll data provided by the Municipal Property Assessment Corporation. Peel Regional Police costs are apportioned between Mississauga and Brampton based on tax ratio weighted CVA. Caledon fully assumes the costs of the Ontario Provincial Police.

I am confident that you will accept Peel's apportionment plan as a reasonable and fair basis for distributing upper tier costs in a delegated ratio-setting scenario. I would therefore ask you to approve the delegation of tax ratio-setting in Peel as required by the *Municipal Act*.

Sincerely,

Emil V. Kolb
 Regional Chairman & C.E.O.

c Regional Council

Attachments

REFERRAL TO _____
 RECOMMENDED _____
 DIRECTION REQUIRED _____
 RECEIPT RECOMMENDED _____

MA-E4-2

CERTIFIED TRUE COPY

Carol Reid

Regional Clerk
Regional Municipality of Peel

THE REGIONAL MUNICIPALITY OF PEEL

BY-LAW NUMBER 21-2010

Feb. 23

20 *10*

A by-law to delegate to each lower-tier municipality the authority to pass a by-law establishing tax ratios and setting out a method by which the portion of Regional levies that will be raised in each lower-tier municipality can be determined.

WHEREAS, the Regional Municipality of Peel has the authority pursuant to section 310 of the *Municipal Act*, as amended (hereinafter referred to as the "Act") to delegate to the lower-tier municipalities the authority to establish tax ratios within the lower-tier municipality for both lower-tier municipal and regional purposes;

AND WHEREAS the Act requires that such a by-law must set out the portion of the general regional levy and any special regional levy that will be raised in each lower-tier municipality or a method by which the portion can be determined;

AND WHEREAS the Regional Municipality of Peel has by Resolution adopted on February 4, 2010 directed that a by-law to delegate the authority to establish tax ratios and to set out a method by which the portion of regional levies that will be raised in each lower-tier municipality can be determined;

NOW THEREFORE the Council of the Regional Corporation enacts as follows:

1. That the authority to pass a by-law establishing the tax ratios for both lower tier and upper tier purposes for the year 2010 within each of the City of Mississauga, the City of Brampton and the Town of Caledon is hereby delegated to the City of Mississauga, the City of Brampton and the Town of Caledon, respectively.
2. That the portion of the general upper tier levy and of the special upper tier levies of The Regional Municipality of Peel that will be raised in each of the City of Mississauga, the City of Brampton and the Town of Caledon be determined by the method set out in Schedule "A" hereto.
3. That Schedule "A" attached hereto is hereby enacted and forms an integral part of this by-law.

MA-E4-3

-2-

By-law Number 21-2010

READ THREE TIMES AND PASSED IN OPEN COUNCIL this 11th day of February, 2010.

Carol Reid

Regional Clerk

Emil Kolb

Regional Chair

**Schedule "A" to
By-law Number 21-2010**

In order to apportion the Region of Peel's 2010 upper tier levies among the lower-tier municipalities of Mississauga, Brampton and Caledon, the following plan shall apply:

1. The amount of the general upper tier levy sufficient for the payment of the estimated expenditures adopted for waste management purposes shall be apportioned according to each lower-tier municipality's share of 2010 household counts;

1.1 "household counts" means the household counts for the City of Mississauga, City of Brampton and Town of Caledon for the budget year according to Assessment Roll Data provided by the Municipal Property Assessment Corporation;

2. The amount of the special upper tier levy sufficient for the payment of the estimated expenditures adopted for Peel Regional Police shall be apportioned in its entirety between Mississauga and Brampton according to the ratio of their total 2010 assessments for 2010 taxation of the land in each municipality that is rateable for municipal purposes, with the assessment of each class of property being weighted using the prescribed transition ratio for that class;

2.1 The amount of the special upper tier levy sufficient for the payment of the estimated expenditures adopted for Ontario Provincial Police shall be apportioned in its entirety to Caledon;

3. The amount of the general upper tier levy sufficient for the payment of all other estimated expenditures adopted shall be apportioned among the three lower-tier municipalities according to the ratio of the total assessments for 2010 of the land in each municipality that is rateable for municipal purposes, with the assessment of each class of property being weighted using the prescribed transition ratio for that class.

MA-24-5

Corporate Services Department
Legislative Services Division
Office of the City Clerk

City of Mississauga
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February 16, 2010

Chairman and Members of Regional Council
Regional Municipality of Peel
10 Peel Centre Drive
Brampton L6T 4B9

Re : Delegation of Regional Tax Ratio Setting Authority for 2010
Our file FA.09.Del

General Committee at its meeting of February 17, 2010 considered a report dated February 2, 2010 from the Commissioner of Corporate Services and Treasurer with respect to the above matter. A copy of the report is attached for your ready reference.

Subsequently, Council on February 24, 2010 adopted Resolution 0049-2010 which is also attached.

Should you need further information, please do not hesitate to contact Jeffrey Jackson, Director, Revenue & Materiel Management, at 905-615-3200, ext. 5477.

A handwritten signature in cursive script that reads "Shalini Alleluia".

Shalini Alleluia
Legislative Coordinator
(905-615-3200 x 5471)

cc : Brenda Breault, Commissioner, Corporate Services and Treasurer
Jeffrey Jackson, Director, Revenue & Materiel Management

Encls.



MA-E4-6

Corporate Services Department

February 24, 2010

The Region of Peel
Attn: Mr. Jim Alpous; Specialist, Property Tax
10 Peel Centre Drive, 5th Floor, Suite "A"
Brampton, ON L6T 4B9

Re: Delegation of Regional Tax Ratio Setting 2010

The following recommendation of the Committee of Council Meeting of February 17, 2010 was approved by the Council of the Corporation of the City of Brampton on February 24, 2010:

- CW055-2010
1. That the report from D. McFarlane, Director of Revenue, Finance, and Y. Kwiecien, Supervisor of Tax Policy and Assessment Review, Finance, dated February 3, 2010, to the Committee of Council Meeting of February 17, 2010, re: **Delegation of Regional Tax Ratio Setting 2010** (File F08) be received; and,
 2. That the City of Brampton consents to a by-law delegating the upper tier tax ratio setting authority within the Region of Peel to the lower tier Municipalities and to a continuation of the apportionment methodology in place in the 2009 tax year.
 3. That a certified copy of the resolution be forwarded to Jim Alpous, Specialist, Property Tax, at the Region of Peel by March 1, 2010.

Yours truly,

Sonya Pacheco
Legislative Coordinator
City Clerk's Office
Tel: 905-874-2178 / Fax: 905-874-2119
sonya.pacheco@brampton.ca
/sp (CW-F6)
/attach

cc: M. Lewis, Commissioner of Finance and Treasurer
D. McFarlane, Director of Revenue, Finance
M. Finnegan, Manager of Tax Billing and Administration, Finance
Y. Kwiecien, Supervisor of Assessment and Tax Policy, Finance



TOWN HALL
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 905.584.2272 | 1.888.CALEDON | FAX 905.584.4325 | www.caledon.ca

February 17, 2010

Mr. Jim Alpous, Finance
 Region of Peel
 10 Peel Centre Drive
 Brampton, Ontario
 L6T 4B9

Dear Mr. Alpous:

RE: Delegation of Tax Ratio Setting Authority under Section 310 of the *Municipal Act*

At the regular meeting of Council held on February 9, 2010, Council received Report CS-2010-007 regarding Delegation of Tax Ratio Setting Authority under Section 310 of the *Municipal Act*. The following was adopted:

That Report CS-2010-007 dated February 9, 2010, regarding the Delegation of Tax Ratio – Setting Authority under Section 310 of the Municipal Act, 2001 be received;

That Council consent to the enactment of a Regional by-law delegating tax ratio setting from the Region of Peel to the Cities of Mississauga and Brampton and the Town of Caledon, in accordance with section 310 of the Municipal Act, 2001, for the 2010 property tax year;

That Council consent to the Regional Levy apportionment methodology as revised in 2010 for waste management costs to the lower-tier municipalities on the basis of the relative share of household counts according to the assessment roll data;

That the Council for the Regional Municipality of Peel be so advised.

Attached you will find a copy of Report CS-2010-007.

If you have any questions regarding the report, please contact Carol Mohr, carol.mohr@caledon.ca (905) 584-2272 ext: 4112 in the Corporate Services Department.

Yours truly,

Barbara Karrandjas
 Legislative Administrator
 e-mail: barbara.karrandjas@caledon.ca

cc: Carol Mohr, Manager of Taxation
 Fuwing Wong, Treasurer